



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

IN REPLY REFER TO:

MAR 9 2006 B

Re: 301 East Bay Street, Savannah, Georgia  
Project Number:  
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above, is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code.

Your appeal, which was filed in October 2005, has taken a long time to conclude, and I appreciate your patience and that of the project architect and your representative. On December 6, 2005, I met in Washington, D.C., with Mr. John Robbins, the former Chief Appeals Officer. Unfortunately, Mr. Robbins was not able to reach a decision before he left the National Park Service at the end of that month. He had decided that a site visit was necessary, but the visit could not be arranged before his departure. Regrettably, the matter lapsed. When I assumed the Chief Appeals Officer's duties, I surveyed the file, and concurred with Mr. Robbins' decision that a site visit was necessary to evaluate the project fully. Another consideration was that I did not wish to put you through the inconvenience of making a second trip to Washington to discuss the matter.

Site visits to projects considered on appeal have been rare. Ordinarily, the photographs, drawings and other materials included in the application, supplemented by additional images, documents, or other information submitted by owners, architects, and others, are usually sufficient to permit informed decisions to be made on the basis of the documentary record alone. However, my conclusion that an onsite inspection was necessary in this case was fully justified. The visit, which took place on February 22, 2006, was very useful in understanding the full circumstances of this rehabilitation project, and I appreciate your cooperation in making it both informative and efficient. I also appreciate the assistance of [redacted] and [redacted] of the Georgia Department of Natural Resources, Historic Preservation Division, in facilitating the visit; their presence on site was very helpful in understanding the context of the historic district.

After careful review of the complete record for this project, and after having seen the project in person, I have determined that the rehabilitation of the structure at 301 East Bay Street is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on June 17, 2005, by Technical Preservation Services, National Park Service, is hereby reversed.

Built in 1851, 301 East Bay Street is located in the Savannah National Historic Landmark District. The structure was certified as contributing to the significance of that historic district on June 17, 2005. Technical Preservation Services (TPS) found that the nearly completed rehabilitation of this "certified historic structure" did not meet Standards 2, 6, and 9 of the Secretary of the Interior's Standards for Rehabilitation because of the construction of a new building on the adjacent lot; because this adjacent new construction connects to the historic building, it was properly considered by TPS as part of the overall rehabilitation project. TPS also cited the cumulative effect of changes to existing window and door openings, the creation of new openings, and the effect of new, lower, ceilings on the interior.

The principal objection to the new construction cited in the previous NPS decision on the project was that it "significantly diminished" the character of the historic building as a "distinctive separate building" on the street. However, I did not find this to be the case during the site visit. Viewed from the street, the new construction appears to be a separate building, and its connections to the historic building, four openings cut in the party wall, involved minimal removal of historic fabric. The addition does not diminish the contribution of 301 East Bay Street to the historic district and, while larger, it is compatible with the older structure and its design is clearly of a different period. Nor does the new construction adversely affect the historic district; when viewed in context, it is compatible with the neighboring structures and overall streetscape. ("In situations involving rehabilitation of a certified historic structure in a historic district, the Secretary will review the rehabilitation project first as it affects the certified historic structure and second as it affects the district..." [36 CFR Part 67.6]). Consequently, the new construction meets the requirements set forth in Standards 2 and 9. Standard 2 sets forth the general requirement that "The historic character of a property shall be retained and preserved." Standard 9 sets forth more specific requirements that "...The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."

The other matters cited in the previous NPS decision on this project were identified as collectively having a cumulative detrimental effect on the integrity of the historic structure, although they were clearly secondary to the new construction. While I agree with TPS that the cumulative effect of relatively small changes can significantly diminish a building's character, I do not find that to be the case here. TPS objected to the insertion of new window and door openings. The site inspection confirmed the inconclusive photographic evidence in the file that the openings on the north (Bay Street) elevation existed historically, but had previously been modified and/or blocked up. The second story openings "created" in the west elevation also existed historically, as evidenced by the arched window heads and other details that clearly showed the dimensions of these openings. The retention of the ghosts of painted signs on the north and west elevations, and retention of the south wagon doors on the west elevation, and the hoist frame in the cornice above, provide clear evidence of the former industrial use of the

building. The new window openings in the second story of the south (rear) elevation are completely new, but they are not so numerous as to constitute a major new feature or to give the building a new and uncharacteristic appearance, and are differentiated from the historic openings by the use of masonry sills and lintels.

As for the interior issues cited in the previous decision, the on-site inspection revealed that there are sufficient historic spaces and features remaining to convey a sense of the industrial character of this mid-19th century structure. The new ceiling heights do not fundamentally alter the open, utilitarian, character of the first floor. Four of the cast iron columns and two of the column capitals in the lobby area remain exposed. The exterior walls of the lobby are not covered over or painted and thus retain tangible evidence of the history of the building. The original hardwood floor has been retained and refinished, but still displays the scuffs and stains of long and hard use. The simple opening surround in the east wall of the lobby clearly demarcates the historic building from the new construction of the addition beyond. On the second floor, the roof monitor and a portion of one of the heavy timber trusses are visible and also convey a sense of the industrial nature of the building. I note that the emergency egress stairs were located on the east side of the party wall, in the new addition, thus avoiding removal of historic fabric from the original building.

TPS also cited the removal of historic features and fabric—doors, windows, and roof monitor. However, the storefront doors removed from the north side of the building were clearly not historic. Only one industrial door was removed from the west side (the drawings had mistakenly indicated that others would be removed), to allow the opening to become the main entrance. The roof monitor was not removed as the original application had proposed, but was instead retained and repaired. The existing windows in the highly visible north, south, and west elevations were not historic, with the exception of two on the northernmost end of the west elevation. The east elevation, being a party wall, did not have any windows. stated that the two historic windows removed were deteriorated beyond repair, and in any case, the replacement of two historic windows with new ones would not usually be grounds for denying certification. And I note that the new two-over-two windows installed suitably recapture the appearance of the historic ones removed. Consequently, I do not agree with TPS that the rehabilitation project fails to meet Standard 6, which states: “Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.”

Although I am reversing the National Park Service's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Further, our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid. Please fill out the enclosed Request for Certification of Completed Work and submit it through the Georgia Department of Historic Preservation, Division of Historical Resources, to Technical Preservation Services, National Park Service, which will advise you regarding the correct remittance. Should you have any questions concerning procedures for final certification, please contact of that office

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

Enclosure

cc:

SHPO-GA  
IRS